



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Ronald Herbes  
DOCKET NO.: 16-03941.001-R-1  
PARCEL NO.: 06-34-200-034

The parties of record before the Property Tax Appeal Board are Ronald Herbes, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$49,891  
**IMPR.:** \$14,771  
**TOTAL:** \$64,662

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a one-story single-family dwelling of frame construction. The dwelling was built in 1900 and contains 1,234 square feet of living area, as the attic area is included in the living area. Features of the home include a partial finished basement and a detached 569-square foot garage. The dwelling is situated on a 14,600 square foot site located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located from .27 of a mile to 2.91 miles from the subject. Three comparables have the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of frame or brick construction situated on waterfront sites containing 11,238 to 33,200 square feet of land area. The dwellings were built from 1937 to 1958. Comparables #2 and #4 have effective ages of 1970 and 1967, respectively. The dwellings

range in size from 1,384 to 1,953 square feet of living area. Two comparables have full basements with finished areas and three comparables have crawlspace foundations. Three comparables have central air conditioning and three comparables have one or two fireplaces. Four comparables each have a garage containing 483 to 960 square feet of building area. The comparables sold from August 2014 to July 2016 for prices ranging from \$90,000 to \$340,000 or from \$65.03 to \$182.01 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$172,743 or \$139.99 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,275. The subject's assessment reflects a market value of approximately \$211,927 or \$171.74 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables are located from .849 of a mile to 1.997 miles of the subject. None of the comparables have the same neighborhood code as the subject. The comparables consist of one, 1-1/2 story and two, one-story single-family dwellings of frame construction situated on sites containing from 6,970 to 15,682 square feet of land area. The homes were built from 1927 to 1929 and contain 1,154 to 1,286 square feet of living area. One comparable has a partial basement with finished area and two comparables have crawlspace foundations. One comparable has a fireplace. Each comparable has a garage containing from 264 to 624 square feet of building area. The comparables sold from May 2014 to October 2015 for prices ranging from \$180,000 to \$195,000 or from \$139.97 to \$164.64 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. These comparables have varying degrees of similarity to the subject with all of the comparables being newer dwellings when compared to the subject. The Board gave less weight to appellant's comparables #1, #2, #4 and #5 as comparables #1, #2 and #5 are larger dwellings than the subject and comparable #4 lacks a garage, inferior to the subject. Further, comparables #2 and #4 appear to be outliers when comparing their much higher and lower sale prices, respectively, to the other comparable sales prices in the record. The Board finds that the appellant's comparable #3 and board of review comparables were the best comparables submitted in the record in terms of location, design, age, size and features. These comparables sold from May 2014 to November 2015 for prices ranging from \$195,000 to

\$199,000 or from \$139.97 to \$164.64 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$211,927 or \$171.74, land included, which falls above the range established by the best comparables sales submitted for the Board's consideration. The Board notes that the three comparables chosen by the board of review sold for \$15,000 to \$30,000 less than the subject's estimated market value. After considering adjustments to the comparables for their various differences from the subject such as their newer dates of construction, lack of proximity, and lack of a basement, the Board finds the subject's assessed value is excessive and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 21, 2020



\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ronald Herbes, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085